

# State of South Dakota

EIGHTIETH SESSION  
LEGISLATIVE ASSEMBLY, 2005

552L0747

## HOUSE BILL NO. 1240

Introduced by: Representatives Gillespie and Dykstra and Senator Broderick

1 FOR AN ACT ENTITLED, An Act to require that notice of certain tax equalization decisions  
2 be published.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-11-26.1 be amended to read as follows:

5 10-11-26.1. The county board of equalization shall give written notice of its decision to be  
6 postmarked on or before the Friday following its adjournment to each person owning property  
7 on which action was taken and to the clerk of the affected local board of equalization. In  
8 addition, the county board of equalization shall publish in a legal newspaper of the county a  
9 notice containing a list of each person owning property on which action was taken.

10 Section 2. That § 10-11-44 be amended to read as follows:

11 10-11-44. Any person, firm, limited liability company, corporation, taxing district,  
12 governmental subdivision, or agency interested as described in § 10-11-42 may appeal from a  
13 decision of the county board of equalization to the circuit court in and for ~~such~~ the county,  
14 within thirty days after notice has been served of the decision of the county board of  
15 equalization as provided in § 10-11-26.1 and in the same manner and upon the same conditions  
16 and terms as other appeals may be taken from decisions of a board of county commissioners.

